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### State Economic Indicators [Arizona by the Numbers](#)

#### [Arizona Indicators](#)

#### [Current Economic Indicators](#)

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## Taxes

### State Taxes

- No Property Tax on Business Inventories
- No Corporate Franchise Tax
- No Sales Tax on Manufactured Goods
- No Tax on Raw Materials, Finished Products or Parts
- Arizona Sales Tax is 5.6% (Effective June 1, 2001)
- Corporate Income Tax is 6.968%, minimum \$50
- No Transaction Privilege and Use Tax on income producing capital equipment
- [Arizona Department of Revenue](#)

### Local Taxes

- Property Tax for Commercial and Industrial Property is based on an assessment of 25% of the full cash value
- City of Maricopa Sales Tax is 2%
- Construction Sales Tax is 3.5%
- Pinal County Sales Tax is 1%
- City Tax Code: [http://www.maricopa-az.gov/web/documents/finance/tax\\_code.pdf](http://www.maricopa-az.gov/web/documents/finance/tax_code.pdf) DEAD LINK
- [TPT Tax Guide for Maricopa area](#)
- Complete tax table comparisons for Arizona Cities and Towns
- Discount of 35% based upon assumed cost of labor from the gross income of a prime contracting business. [Learn more...](#)

### Payroll Taxes

- Unemployment Insurance is jointly financed through Federal and State employer payroll taxes.
- Additional information available at [Workforce Arizona](#) .

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